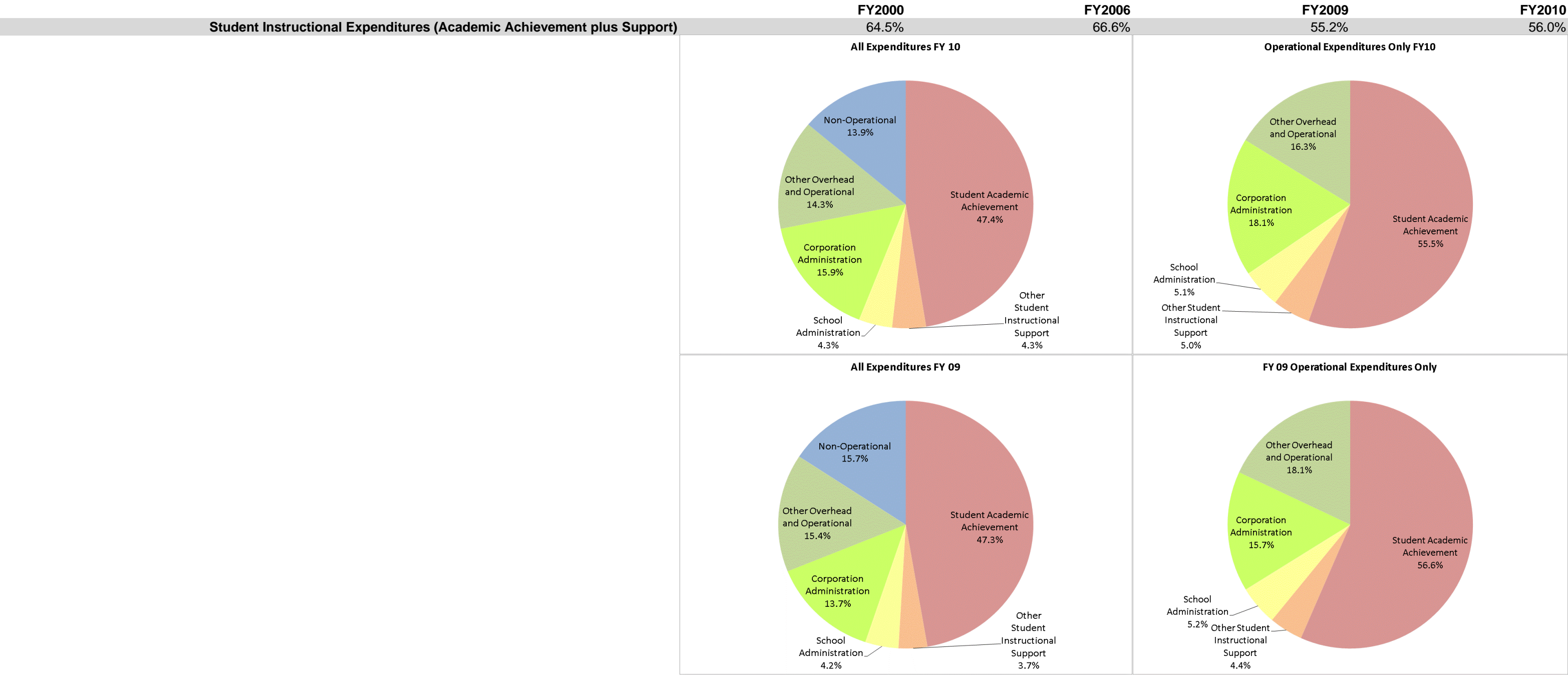


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Elkhart Community Schools (2305)

Elkhart Community Schools (2305)

Student Instructional Category	FY99 % of Total		FY06 % of Total		FY09 % of Total		FY10 % of Total	
	FY 1999	Exp	FY 2006	Exp	FY 2009	Exp	FY 2010	Exp
Student Academic Achievement	\$60,051,890	55.6%	\$85,982,880	57.8%	\$82,050,245	47.3%	\$79,189,064	47.4%
Student Instructional Support	\$9,632,127	8.9%	\$13,021,995	8.8%	\$13,684,675	7.9%	\$14,255,907	8.5%
Overhead and Operational	\$20,396,786	18.9%	\$28,692,141	19.3%	\$50,505,234	29.1%	\$50,363,087	30.2%
Nonoperational	\$17,922,979	16.6%	\$21,037,423	14.1%	\$27,334,456	15.7%	\$23,123,660	13.9%
Grand Total	\$108,003,783		\$148,734,439		\$173,574,610		\$166,931,718	



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Elkhart Community Schools (2305)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Student Academic Achievement	11050 Regular Programs; Full Day Kindergarten	\$0	\$170,527	\$1,491,528	\$1,412,789		> 500%	-5%
	11100 Regular Programs; Elementary	\$15,022,999	\$18,321,300	\$28,349,554	\$26,627,667	77%	45%	-6%
	11200 Regular Programs; Middle/Junior High	\$5,123,764	\$5,549,629	\$7,729,198	\$7,284,542	42%	31%	-6%
	11300 Regular Programs; High School	\$7,667,297	\$9,147,784	\$13,129,954	\$12,632,395	65%	38%	-4%
	11410 Vocational Education; Agriculture A	\$14,826	\$26,597	\$21,886	\$22,664	53%	-15%	4%
	11440 Vocational Education; Health Occupations	\$32,615	\$41,047	\$28,923	\$36,192	11%	-12%	25%
	11460 Vocational Education; Occupational Home Economics	\$17,429	\$31,464	\$28,892	\$30,758	76%	-2%	6%
	11470 Vocational Education; Business Education	\$3,296	\$3,648	\$2,880	\$6,124	86%	68%	113%
	11480 Vocational Education; Industrial Education A	\$112,553	\$135,044	\$108,011	\$124,681	11%	-8%	15%
	11490 Vocational Education; Industrial Education B	\$15,558	\$19,133	\$15,892	\$19,088	23%	0%	20%
	11510 Vocational Education; Cooperative Education	\$1,834,540	\$2,178,103	\$3,087,369	\$2,872,589	57%	32%	-7%
	11590 Other Vocational Education Programs	\$70,011	\$46,547	\$57,862	\$64,064	-8%	38%	11%
	11610 Regular Programs; Alternative Education Programs; Elementary	\$0	\$62,000	\$0	\$0		-100%	
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$87,169	\$34,688	\$71,573	\$68,894	-21%	99%	-4%
	11630 Regular Programs; Alternative Education Programs; High School	\$673,846	\$730,917	\$1,290,855	\$1,221,081	81%	67%	-5%
	11910 Other Regular Programs; Competency Testing	\$1,090,319	\$2,473,357	\$0	\$0	-100%	-100%	
	12110 Gifted And Talented; Gifted and Talented	\$246,579	\$286,884	\$0	\$0	-100%	-100%	
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$504,608	\$482,639			-4%
	12210 Mental Disabilities; Mild Mental Disabilities	\$1,317,597	\$1,809,704	\$2,751,395	\$2,652,513	101%	47%	-4%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$350,551	\$623,913	\$954,163	\$882,114	152%	41%	-8%
	12230 Mental Disabilities; Severe Mental Disabilities	\$348,653	\$484,041	\$663,006	\$656,793	88%	36%	-1%
	12320 Physical Impairment; Multiple Disabilities	\$466,977	\$535,782	\$903,826	\$856,160	83%	60%	-5%
	12350 Physical Impairment; Homebound	\$110,368	\$193,488	\$438,105	\$374,476	239%	94%	-15%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$944,881	\$1,364,848	\$2,138,587	\$2,143,293	127%	57%	0%
	12510 Culturally Different; Communication Disorders	\$539,251	\$1,226,446	\$0	\$0	-100%	-100%	
	12520 Culturally Different; Compensatory	\$171,954	\$147,542	\$2,047,056	\$1,849,209	> 500%	> 500%	-10%
	12610 Learning Disability	\$1,542,360	\$1,807,015	\$2,753,953	\$2,687,043	74%	49%	-2%
	12710 Equal Opportunity At Risk	\$354,236	\$437,317	\$761,941	\$749,982	112%	71%	-2%
	12810 Special Education Preschool	\$427,975	\$594,181	\$947,664	\$1,048,483	145%	76%	11%
	12900 Other Special Programs	\$26,784	\$0	\$0	\$0	-100%		
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$401,601	\$390,879	\$683,198	\$660,841	65%	69%	-3%
	13300 Adult/Continuing Education Programs; Occupational Programs	\$205,658	\$156,890	\$316,451	\$350,152	70%	123%	11%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$678,889	\$972,983	\$1,388,878	\$1,142,062	68%	17%	-18%
	14100 Summer School Programs; Elementary	\$352,575	\$282,046	\$143,106	\$101,160	-71%	-64%	-29%
	14200 Summer School Programs; Middle/Junior High School	\$72,802	\$132,319	\$63,249	\$41,044	-44%	-69%	-35%
	14300 Summer School Programs; High School	\$328,509	\$323,875	\$420,834	\$343,322	5%	6%	-18%
	15100 Enrichment Programs; Non-Credit	\$0	\$0	\$10,074	\$13,855			38%
	16100 Remediation Testing	\$195,859	\$10,301	\$82,407	\$51,990	-73%	405%	-37%
	16200 Preventive Remediation	\$854,923	\$619,795	\$975	\$288,369	-66%	-53%	> 500%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$0	\$0	\$2,680			
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$1,078,630	\$1,714,112	\$1,552,437	\$1,996,641	85%	16%	29%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$89,583	\$315,295	\$528,592	\$386,790	332%	23%	-27%
	22110 Improvement of Instruction; Service Area Direction	\$1,121,178	\$2,049,359	\$4,931,692	\$4,760,160	325%	132%	-3%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$49,153	\$0	\$0	\$0	-100%		
	22210 Library/Media Services; Service Area Direction	\$121,240	\$61,394	\$98,632	\$92,978	-23%	51%	-6%
	22220 Library/Media Services; School Library	\$737,909	\$488,013	\$634,577	\$563,834	-24%	16%	-11%
	22230 Library/Media Services; Audiovisual	\$180,226	\$113,272	\$139,237	\$131,314	-27%	16%	-6%
	22240 Library/Media Services; Educational Television	\$30,301	\$15,569	\$15,566	\$12,239	-60%	-21%	-21%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$33,894	\$0	\$0	\$0	-100%		
	22360 Instruction, Related Technology; Network Support	\$0	\$3,176,357	\$0	\$0		-100%	
	22400 Academic Student Assessment	\$0	\$0	\$213,644	\$249,886			17%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$473,067	\$1,488,174	\$478,101	\$1,130,079	139%	-24%	136%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$57,932	\$65,061	\$10,444	\$9,414	-84%	-86%	-10%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$0	\$0	\$1,750			
	25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$0	\$0	\$59,471	\$52,270			-12%
	26497 2007 Account Code - Teachers Retirement Fund	\$2,031,188	\$3,317,506	\$0	\$0			
Student Academic Achievement Total		\$47,709,506	\$64,176,146	\$82,050,245	\$79,189,064	66%	23%	-3%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$245,787	\$264,011	\$394,637	\$384,129	56%	45%	-3%
	21120 Attendance and Social Work Services; Attendance Services	\$153,937	\$202,857	\$142,628	\$126,448	-18%	-38%	-11%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Elkhart Community Schools (2305)

Student Instructional Category	Account					10 Year	4 Year Increase	1 Year Increase
		FY 1999	FY 2006	FY 2009	FY 2010	Increase		
	21130 Attendance and Social Work Services; Social Work Services	\$162,695	\$118,058	\$161,963	\$158,070	-3%	34%	-2%
	21220 Guidance Services; Counseling Services	\$1,465,724	\$1,599,386	\$2,169,044	\$2,123,683	45%	33%	-2%
	21250 Guidance Services; Records Maintenance	\$1,148	\$2,774	\$1,768	\$7,121	> 500%	157%	303%
	21340 Health Services; Nurse Services	\$502,437	\$590,453	\$905,214	\$874,429	74%	48%	-3%
	21420 Psychological Testing	\$342,850	\$472,461	\$692,971	\$707,960	106%	50%	2%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$599,277	\$750,540	\$1,161,656	\$1,096,462	83%	46%	-6%
	21530 Speech Pathology and Audiology Services; Audiology Services	\$0	\$0	\$0	\$6,500			
	21810 Special Education Administration; Service Area Direction	\$9,021	\$411,151	\$242,036	\$1,213,361	> 500%	195%	401%
	21890 Special Education Administration; Other Special Education Administration	\$239,944	\$246,137	\$465,702	\$462,774	93%	88%	-1%
	24100 Office of The Principal	\$3,731,361	\$4,550,236	\$7,347,057	\$7,094,971	90%	56%	-3%
Student Instructional Support Total		\$7,454,182	\$9,208,065	\$13,684,675	\$14,255,907	91%	55%	4%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$0	\$0	\$81,010	\$48,870			-40%
	23120 Board of Education; Service Area Assistants	\$36,110	\$28,652	\$0	\$0	-100%	-100%	
	23150 Board of Education; Legal Services	\$41,224	\$63,575	\$116,691	\$106,503	158%	68%	-9%
	23160 Board of Education; Promotion Expenses	\$7,101	\$12,040	\$8,728	\$8,447	19%	-30%	-3%
	23190 Board of Education; Other Governing Body Services	\$13,179	\$88,940	\$27,595	\$22,922	74%	-74%	-17%
	23210 Executive Administration; Office of The Superintendent	\$381,126	\$505,959	\$554,736	\$485,722	27%	-4%	-12%
	23220 Executive Administration; Community Relations	\$42,541	\$0	\$0	\$0	-100%		
	23230 Executive Administration; Staff Relations and Negotiations	\$81,807	\$95,501	\$139,113	\$133,565	63%	40%	-4%
	25110 Fiscal Services; Office of The Business Manager	\$497,258	\$565,965	\$1,058,293	\$1,385,132	179%	145%	31%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$1,090	\$1,003	\$270,912	\$259,367	> 500%	> 500%	-4%
	25150 Fiscal Services; Payroll Services	\$0	\$0	\$207,015	\$202,688			-2%
	25160 Fiscal Services; Financial Accounting	\$0	\$0	\$114,143	\$108,540			-5%
	25191 Other Fiscal Services; Refund of Revenue	\$178,364	\$770,711	\$427,527	\$259,563	46%	-66%	-39%
	25192 Other Fiscal Services; Petty Cash	\$0	\$0	\$1,000	\$1,000			0%
	25193 Other Fiscal Services; Printed Forms	\$40,675	\$47,995	\$868	\$946	-98%	-98%	9%
	25195 Other Fiscal Services; Bank Account Service Charge	\$11,632	\$11,007	\$8,588	\$13,163	13%	20%	53%
	25196 Other Fiscal Services; Cash Change	\$0	\$0	\$4,600	\$4,400			-4%
	25199 Other Fiscal Services; Other	\$0	\$1,068,415	\$551,226	\$102,091		-90%	-81%
	25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$103,709	\$318,593	\$31,637	\$76,101	-27%	-76%	141%
	25300 Printing, Publishing, and Duplicating Services	\$0	\$0	\$12,929	\$17,981			39%
	25400 Planning, Research, Development and Evaluation	\$5,492	\$0	\$0	\$0	-100%		
	25600 Public Information Services	\$48,485	\$92,450	\$138,804	\$139,788	188%	51%	1%
	25710 Personnel Services; Supervision of Personnel Services	\$0	\$9,466	\$135,926	\$124,762		> 500%	-8%
	25720 Personnel Services; Recruitment and Placement	\$233,323	\$293,541	\$0	\$198,433	-15%	-32%	
	25730 Personnel Services; Personnel Services	\$0	\$0	\$264,828	\$237,551			-10%
	25750 Personnel Services; Health Services	\$44,575	\$34,610	\$16,139,336	\$19,341,958	> 500%	> 500%	20%
	25810 Administrative Technology Services; Technology Services Supervison And Administration	\$0	\$0	\$475,712	\$235,197			-51%
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$3,018,229	\$2,981,542			-1%
	25890 Other Technology Services	\$118,825	\$94,955	\$0	\$0	-100%	-100%	
	25950 Other Assessments	\$0	\$0	\$0	\$124			
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$123,821	\$95,551	\$186,574	\$166,655	35%	74%	-11%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$6,497,867	\$7,981,096	\$10,398,695	\$9,014,258	39%	13%	-13%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$43,259	\$27,971	\$77,225	\$28,401	-34%	2%	-63%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$674,006	\$818,779	\$948,734	\$768,178	14%	-6%	-19%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,695	\$2,190	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$31,066	\$44,378	\$119,636	\$155,109	399%	250%	30%
	26700 Operation and Maintenance of Plant Services; Insurance	\$156,193	\$431,420	\$546,213	\$230,234	47%	-47%	-58%
	27010 Student Transportation; Service Area Direction	\$303,062	\$369,117	\$627,568	\$583,681	93%	58%	-7%
	27100 Student Transportation; Vehicle Operation	\$2,317,653	\$2,595,740	\$4,363,190	\$3,798,014	64%	46%	-13%
	27200 Student Transportation; Monitoring Services	\$290,391	\$236,514	\$423,120	\$333,398	15%	41%	-21%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$964,555	\$1,296,712	\$1,518,001	\$1,560,481	62%	20%	3%
	27400 Student Transportation; Purchase of School Buses	\$98,659	\$977,785	\$1,234,134	\$603,828	> 500%	-38%	-51%
	27500 Student Transportation; Insurance on Buses	\$91,515	\$86,755	\$112,856	\$68,314	-25%	-21%	-39%
	27700 Student Transportation; Contracted Transportation Services	\$33,111	\$5,835	\$18,020	\$29,544	-11%	406%	64%
	27900 Student Transportation; Other Student Transportation Services	\$100,164	\$133,868	\$278,134	\$158,918	59%	19%	-43%
	31100 Food Services Operations; Service Area Direction	\$91,571	\$97,438	\$174,150	\$201,936	121%	107%	16%
	31200 Food Services Operations; Food Preparation and Dispensing	\$3,403,663	\$3,993,798	\$2,202,397	\$2,597,790	-24%	-35%	18%
	31300 Food Services Operations; Food Delivery	\$89,363	\$101,353	\$185,096	\$184,284	106%	82%	0%
	31400 Food Services Operations; Food Purchases	\$0	\$0	\$3,302,045	\$3,383,709			2%
Overhead and Operational Total		\$17,198,131	\$23,399,676	\$50,505,234	\$50,363,087	193%	115%	0%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Elkhart Community Schools (2305)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Nonoperational								
	33300 Civic Services	\$0	\$211,630	\$0	\$0		-100%	
	33400 Athletic Coaches	\$504,509	\$162,530	\$668,145	\$724,645	44%	346%	8%
	33910 High School Band Uniforms	\$0	\$0	\$6,332	\$0			-100%
	33930 Latch Key Kid Program	\$98,657	\$106,693	\$0	\$0	-100%	-100%	
	33940 Child Care Services	\$0	\$0	\$483,181	\$454,133			-6%
	33990 Other Community Services; Other	\$111,335	\$266,054	\$546,329	\$575,476	417%	116%	5%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$648,195	\$369,594	\$10,080	\$0	-100%	-100%	-100%
	43000 Facilities Acquisition and Construction; Professional Services	\$246,785	\$506,207	\$279,457	\$757,661	207%	50%	171%
	45100 Building Acquisition, Construction and Improvements	\$3,747,678	\$2,954,123	\$2,331,537	\$1,663,002	-56%	-44%	-29%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$0	\$50,083			
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$0	\$0	\$267,173	\$0			-100%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$6,990	\$1,020			-85%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$1,988,260	\$1,252,328	\$1,253,922	\$1,067,395	-46%	-15%	-15%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$3,310,063	\$910,709	\$504,002	\$470,449	-86%	-48%	-7%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$524,468	\$316,308	\$274,374	\$148,093	-72%	-53%	-46%
	51100 Debt Services; Principal on Debt; Bonds	\$1,445,000	\$1,525,600	\$2,480,000	\$1,500,000	4%	-2%	-40%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$288,384	\$0			-100%
	52100 Debt Services; Interest on Debt; Bonds	\$418,834	\$219,279	\$3,401,190	\$2,027,186	384%	> 500%	-40%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$226,823	\$520,705	\$708,793	\$319,638	41%	-39%	-55%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$4,406,660	\$11,192,000	\$8,815,000	\$9,937,000	125%	-11%	13%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$4,687,000	\$3,002,956			-36%
	54200 Common School Fund; Principal	\$29,130	\$228,673	\$313,035	\$411,440	> 500%	80%	31%
	54250 Common School Fund; Interest	\$0	\$0	\$9,531	\$13,483			41%
Nonoperational Total		\$17,706,398	\$20,742,433	\$27,334,456	\$23,123,660	31%	11%	-15%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$1,346,174	\$1,672,931	\$0	\$0			
	26492 2007 Account Code - Social Security	\$4,166,197	\$4,967,790	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$168,216	\$487,163	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$12,242,810	\$22,608,352	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$12,170	\$94,423	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$1,377,459	\$0	\$0			
Prorated By Fund Total		\$17,935,567	\$31,208,119	\$0	\$0			